

BELLE CHASSE ACADEMY, INC.**FINANCIAL AND COMPLIANCE AUDIT****TOGETHER WITH****INDEPENDENT AUDITORS' REPORT****FOR THE YEAR ENDED JUNE 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/30/08

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Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Belle Chasse Academy, Inc.

We have audited the accompanying statement of financial position of **Belle Chasse Academy, Inc. (BCA)** (a not-for-profit corporation) as of June 30, 2007, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the management of **BCA**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **BCA** as of June 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors of
Belle Chasse Academy, Inc.
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In accordance with the Government Auditing Standards, we have also issued our report dated December 3, 2007 on our consideration of BCA's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of BCA taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 3, 2007



BELLE CHASSE ACADEMY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2007

ASSETS

Current assets:	
Cash and cash equivalents	\$ 4,263,623
Cash - restricted	<u>13,360</u>
Sub-total	4,276,983
Grants receivable	347,290
Prepaid expenses	<u>35,421</u>
Total current assets	<u>4,659,694</u>
Property and equipment, net (NOTE 3)	<u>12,422,040</u>
Total assets	<u>\$17,081,734</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 107,611
Accrued liabilities	51,168
Due to student groups	13,360
Obligation under capital lease (NOTE 2)	<u>243,598</u>
Total current liabilities	<u>415,737</u>
Noncurrent liabilities:	
Obligation under capital lease (NOTE 2)	<u>12,249,113</u>
Total liabilities	<u>12,664,850</u>
Net assets:	
Unrestricted (NOTE 1)	<u>4,416,884</u>
Total net assets	<u>4,416,884</u>
Total liabilities and net assets	<u>\$17,081,734</u>

The accompanying notes are an integral part of these financial statements.

BELLE CHASSE ACADEMY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2007

REVENUES

Local Sources:

Income from meals	\$ 107,603
Contributions	14,241
Tuition	18,225
Book sales	9,677
Student activity fees	77,154
Other	40,932
Refunds	45,256
Interest	<u>94,118</u>

Total revenues from local sources	<u>407,206</u>
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State Sources:

Minimum Foundation Program	8,601,104
Grants	<u>118,834</u>

Total revenues from state sources	<u>8,719,938</u>
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Federal Sources - Grants:

2,289,566

Total revenues	<u>11,416,710</u>
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The accompanying notes are an integral part of these financial statements.

(CONTINUED)

BELLE CHASSE ACADEMY, INC.
STATEMENT OF ACTIVITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2007

EXPENSES

Instruction:	
Regular	\$ 3,732,408
Special	1,082,295
Other	<u>155,370</u>
Sub-total	<u>4,970,073</u>
Support Services:	
Pupil	366,939
Instructional staff	286,796
General administration	59,359
School administration	535,690
Business services	865,549
Plant services	1,956,022
Transportation	425,614
Central services	434,206
Food services	493,954
Facility acquisition and construction	<u>3,714</u>
Sub-total	<u>5,427,843</u>
Total expenses	<u>10,397,916</u>
Change in net assets	1,018,794
Unrestricted net assets, beginning of year,	<u>3,398,090</u>
Unrestricted net assets, end of year	<u>\$ 4,416,884</u>

The accompanying notes are an integral part of these financial statements.

BELLE CHASSE ACADEMY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2007

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$1,018,794
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	489,001
Increase in prepaid expenses	(35,421)
Decrease in grants receivable	220,000
Increase in accounts payable	85,360
Increase in accrued liabilities	<u>45,267</u>
Net cash provided by operating activities	<u>1,823,001</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of furniture, fixtures and equipment	<u>(580,747)</u>
Net cash used in investing activities	<u>(580,747)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Decrease in capital lease obligations	<u>(225,589)</u>
Net cash used in financing activities	<u>(225,589)</u>

Increase in cash and cash equivalents	1,016,665
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Cash and cash equivalents, beginning of year	<u>3,260,318</u>
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Cash and cash equivalents, end of year	<u>\$4,276,983</u>
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Supplemental Disclosure for Cash Flows Purposes:

Interest paid	<u>\$1,243,731</u>
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The accompanying notes are an integral part of these financial statements.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies:

General

Belle Chasse Academy, Inc. (BCA) was granted a charter by the Louisiana State Board of Elementary and Secondary Education (BESE) in 2001 to operate a Type 2 public charter school. **BCA** seeks to provide a quality education and cater to the special needs of military dependent students, as well as provide convenient access for parents that have long and unusual work hours. **BCA** will seek to reduce service-connected disruptions and stress on military dependent students who frequently transfer schools. **BCA** will provide continuing student counseling on the unique challenges associated with being a military dependent child.

The school accepts students from military families that are located in the New Orleans region, residing both on and off base. While military dependents (to include U. S. Coast Guard dependents) will have priority, according to the approved charter, **BCA** is a charter public school and has an enrollment policy that may allow non-military dependent students entrance, if space is available.

During the 2007 school year, the school served kindergarten through eighth grades, with an enrollment of 798 students.

The educational mission of **BCA** is to establish a quality community-oriented charter school, which fosters an educational environment for the military dependent child and provides:

- o Substantial and direct community and parental participation in school administration;
- o A pooling of resources among community members, parents, and educators;
- o A comprehensive system to hold teachers, parents, and school administrators accountable for the student educational process;
- o A reliable, flexible, results-oriented, and adaptable system to effectively measure student achievement; and
- o Increase options for parents and students when choosing a school within Plaquemines Parish and contiguous parishes.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Basis of Accounting

BCA's financial statements are prepared on the accrual basis and in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment of BCA with a cost of \$1,500 or more are recorded as assets (capitalized) and are stated at historical costs if purchased or at fair market value at the date of the gift, if donated. Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific use.

Grant Revenue

Revenues from governmental grants are recognized when allowable expenditures are made by BCA. Funds received for specific purposes but not yet expended are recorded as deferred revenue.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Statement of Cash Flows

For the purposes of the statement of cash flows, cash equivalents include all highly liquid instruments purchased with original maturities of three (3) months or less.

Income Taxes

BCA is exempt from federal income taxes through Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Financial Statement Presentation

In accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations", **BCA** is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

At June 30, 2007, **BCA** has no temporarily or permanently restricted net assets.

Contributions

In accordance with Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made", unconditional promises to give (pledges) should be recorded as receivables and revenues and **BCA** is required to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Nature of Activities and Summary of Significant Accounting Policies,
Continued:

Contributions, Continued

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Minimum Foundation Program (MFP)

BCA, as a Type 2 charter school, received funding from BESE in an amount for pupils based on estimated daily attendance at the school. The amount of funding received is adjusted during the school year based on the October 1st student count and the results of any audits performed.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among instructional and support services in the accompanying statement of activities.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Capital Lease/Operating Leases:

Capital Lease

BCA is the lessee of school facilities under a capital lease expiring in various years through 2051. The assets (see Note 3) and liability under the capital lease are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset.

Minimum future lease payments under the capital lease as of June 30, 2007 for each of the next five years and in the aggregate are:

<u>Year Ending</u>	<u>Amount</u>
2008	\$ 243,598
2009	263,123
2010	287,246
2011	336,760
2012	396,671
Subsequent to 2012	<u>10,965,313</u>
	<u>\$12,492,711</u>

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Capital Lease/Operating Leases, Continued:

Capital Lease, Continued

Total minimum lease payments, interest, and the present value of net minimum lease payments for BCA's school facility cannot be determined because the rental payments are based on the debt service payments payable on a note held by the lessor. As such, the interest rate on the note is 150 basis points over Wall Street Prime Rate, adjusted quarterly and carrying a floor of 5%.

Operating Leases

In October 2001, BCA entered into a sublease agreement with the Louisiana Navy Family Housing L.L.C. to lease the land, in which the School facility is located on, for a rental payment of one dollar (\$1) for the entire lease term of October 1, 2001 to October 1, 2051. BCA also leases various equipment including copiers, fax machines and computers. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one (1) year cannot be determined because such leases are classified as contingent rentals, whereby, the rental payments may increase or decrease based on future conditions.

NOTE 3 - Property and Equipment:

The following is a summary of property and equipment at June 30, 2007:

Land improvements	\$ 179,511
Furniture, fixtures and equipment	838,374
Software	9,795
Equipment held under capital lease	23,898
School facilities held under capital lease	<u>13,507,187</u>
	14,558,765
Less accumulated depreciation and amortization	<u>(2,136,725)</u>
Property and equipment, net	<u>\$12,422,040</u>

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 3 - Property and Equipment, Continued:

The assets under capital leases are amortized (or depreciated) over the lower of their related lease terms or their estimated useful lives. Amortization (or depreciation) of assets under capital leases is included in depreciation expense. At June 30, 2007, depreciation expense charged to assets under capital leases is \$332,313. The total amount of depreciation charged to operations at June 30, 2007 is \$489,001.

NOTE 4 - Risk Management:

BCA is exposed to various risks of loss related to torts, theft of, damage to and destruction of property for which BCA carries commercial liability insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 5 - Concentration of Credit Risk:

BCA maintains cash balances at local banks. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$100,000. At June 30, 2007, BCA had \$22,304 of funds in excess of FDIC coverage.

NOTE 6 - Contingency:

BCA is a recipient of grants from the U. S. Department of Education (DOE) and U.S. Department of Agriculture (USDA). The grants are governed by various Federal guidelines, regulations, and contractual agreements.

The administration of the programs and activities funded by these grants are under the control and administration of BCA and are subject to audit and/or review by DOE and USDA. Any grant found to be not properly spent in accordance with the terms, conditions, and regulations of DOE and USDA may be subject to recapture.

BELLE CHASSE ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 7 - Compensated Absences:

BCA's employees are entitled to paid vacation, sick and personal days off- none of which may be carried forward to the subsequent years. Since BCA's employment contracts are renewed annually, employees are not allowed to carry over such time and are paid for unused leave at the end of the school year.

NOTE 8 - Board of Directors' Compensation:

The board of directors is a voluntary board, therefore, no compensation was paid to any board member during the year ended June 30, 2007.

SUPPLEMENTARY INFORMATION

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U. S. Department of Education Federal Impact Aid	84.041	\$1,896,459
U. S. Department of Education Passed through State Department of Education:		
IDEA Part B-Special Education	84.027	88,598
Title I - Part A	84.010	178,084
Title II - Part A	84.367	8,538
Title IV - Safe & Drug Free Schools	84.186	3,873
Title V	84.298	<u>936</u>
Total U. S. Department of Education		<u>2,176,488</u>
U. S. Department of Agriculture Passed through State Department of Education:		
School Lunch Program	10.555	<u>113,078</u>
Total Expenditures of Federal Awards		<u>\$2,289,566</u>

NOTE: The accompanying schedule of expenditures of federal awards includes the federal grant activity of BCA and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See Independent Auditors' Report on Supplementary Information.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Belle Chasse Academy, Inc.

We have audited the financial statements of **Belle Chasse Academy, Inc. (BCA)**, (a not-for-profit corporation) as of and for the year ended June 30, 2007, and have issued our report thereon dated December 3, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered **BCA's** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **BCA's** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **BCA's** internal control over financial reporting.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Internal Control Over Financial Reporting, Continued

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects BCA's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of BCA's financial statements that is more than inconsequential will not be prevented or detected by BCA's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by BCA's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **BCA's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, **BCA's** Board of Directors, the Louisiana Legislative Auditor, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 3, 2007



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
Belle Chasse Academy, Inc.

Compliance

We have audited the compliance of **Belle Chasse Academy, Inc. (BCA)** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. **BCA's** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of **BCA's** management. Our responsibility is to express an opinion on **BCA's** compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis,

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

(CONTINUED)

Compliance, Continued

evidence about BCA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of BCA's compliance with those requirements.

In our opinion, BCA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of BCA is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered BCA's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of BCA's internal control over compliance.

A control deficiency in BCA's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects BCA's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by BCA's internal control.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by BCA's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, BCA's Board of Directors, the Louisiana Legislative Auditor, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 3, 2007

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

Section I - SUMMARY OF AUDITORS' RESULTS

- A. The type of report issued on the financial statements: unqualified opinion.
- B. Significant deficiencies in internal control were disclosed by the audit of the financial statements: no Material weakness: no.
- C. Noncompliance which is material to the financial statements: no.
- D. Significant deficiencies conditions in internal control over major programs: no Material weaknesses: no.
- E. The type of report issued on compliance for major programs: unqualified opinion.
- F. Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: no.
- G. Major programs:
 - United States Department of Education:
 - Federal Impact Aid
 - (CFDA No. 84:041)

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2007

Section I - SUMMARY OF AUDITORS' RESULTS, CONTINUED

- H. Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.
- I. Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes.
- J. A management letter issued: no.

**Section II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS
REPORTED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

No matters reported.

**Section III - FINDINGS AND QUESTIONED COSTS
RELATED TO FEDERAL AWARDS**

No matters reported.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2007

SECTION I - Internal Control and Compliance
Material to the Financial Statements

No matters reported.

SECTION II - Internal Control and Compliance
Material to Federal Awards

No matters reported.

SECTION III - Management Letter

06-01 Payroll Test

We recommended that **BCA** ensure that all employee files include the proper documentation and that approved employee timecards are maintained for each payroll.

Current Status

Resolved.

06-02 Cash Disbursements

We recommended that **BCA** ensure that all transactions are properly supported with source documentation.

Current Status

Resolved.

BELLE CHASSE ACADEMY, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2007

SECTION III - Management Letter, Continued

06-03 Payroll

We recommended that **BCA** stop advancing salaries in July and August prior to the beginning of the school year. **BCA** runs the risk that employees who received advanced payments may terminate employment with **BCA** prior to completely repaying the advances, thus owing monies to **BCA**.

Also, we recommended that **BCA** determine a method to ensure that its employees are paid each pay period during a twelve (12) period and that the employees are only being compensated for work that has been already performed. **BCA** can also consider giving certain employees the option to be paid on the nine (9) month basis, which coincides with the beginning and end of the school year, or the twelve (12) month basis.

Current Status

Resolved.

06-04 Credit Card Purchases

We recommended that written policies and procedures be established governing the use of the credit card.

Current Status

Resolved.

BELLE CHASSE ACADEMY
INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2007

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Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA

INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Belle Chasse Academy

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **Belle Chasse Academy (BCA)** and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the accompanying performance and statistical data and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management, Board of Directors, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

December 3, 2007

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS

Our procedures and findings relate to the accompanying schedules and are as follows:

***General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources (SCHEDULE 1)***

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.

No differences noted.

Education Levels of Public School Staff (SCHEDULE 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the combined total number of full-time classroom teachers per this schedule and to BCA's supporting payroll records as of October 1, 2006.

No differences noted.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS, CONTINUED

Education Levels of Public School Staff (SCHEDULE 2), Continued

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (SCHEDULE 4) to the combined total of principals and assistant principals per this schedule.

No differences noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2006 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences noted.

Number and Type of Public Schools (SCHEDULE 3)

5. We did not obtain a list of schools by type as reported on the schedule. Also, we did not compare the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

This procedure was not applicable because BCA operates only one charter school, which includes grades K to 8th.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

PROCEDURES AND FINDINGS, CONTINUED

Experience of Public Principals and Full-time Classroom Teachers (SCHEDULE 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2006 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences noted.

Public School Staff Data (SCHEDULE 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

No differences noted.

INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)

PROCEDURES AND FINDINGS, CONTINUED

Class Size Characteristics (SCHEDULE 6)

9. We obtained a list of classes by school, school type and class size as reported on the schedule. We then traced a random sample of 10 classes to the October 2, 2006 roll books for those classes and determined if the class was properly classified on the schedule.

No differences noted.

*Louisiana Educational Assessment Program (LEAP) for
the 21st Century (SCHEDULE 7)*

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by BCA.

No differences noted.

Graduation Exit Exam for the 21st Century (SCHEDULE 8)

11. We did not obtain test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by BCA.

This procedure was not applicable because BCA operates only one charter school, which includes grades K to 8th.

The IOWA/iLEAP Tests (SCHEDULE 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by BCA.

No differences noted.

BELLE CHASSE ACADEMY
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA)

SCHEDULE 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum, Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

SCHEDULE 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph.D. or Ed.D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 4 - Experience of Public Principals and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

BELLE CHASSE ACADEMY
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA, CONTINUED)

SCHEDULE 5 - Public School Staff Data

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

SCHEDULE 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20; 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**SCHEDULE 7 - Louisiana Educational Assessment Program (LEAP)
for the 21st Century**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

SCHEDULE 8 - The Graduation Exit Exam for the 21st Century

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

BELLE CHASSE ACADEMY
SCHEDULES REQUIRED BY STATE LAW (R.S. 24:514 -
PERFORMANCE AND STATISTICAL DATA, CONTINUED)

SCHEDULE 9 - The IOWA/iLEAP Tests

This schedule represents the Iowa testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for 2005 and 2004. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule also includes the iLEAP testing data for 2007 and 2006.

BELLE CHASSE ACADEMY, INC.

Schedule 1

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2007**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$	2,198,610	
Other Instructional Staff Activities		1,699,973	
Employee Benefits		560,876	
Purchased Professional and Technical Services		30,785	
Instructional Materials and Supplies		303,944	
Instructional Equipment		-	
Total Teacher and Student Interaction Activities	\$	4,794,188	

Other Instructional Activities 175,885

Pupil Support Activities 366,939
 Less: Equipment for Pupil Support Activities -
 Net Pupil Support Activities 366,939

Instructional Staff Services 286,796
 Less: Equipment for Instructional Staff Services -
 Net Instructional Staff Services 286,796

School Administration 535,690
 Less: Equipment for School Administration -
 Net School Administration 535,690

Total General Fund Instructional Expenditures \$ 6,159,498

Total General Fund Equipment Expenditures \$ -

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$	-
Renewable Ad Valorem Tax		-
Debt Service Ad Valorem Tax		-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		-
Sales and Use Taxes		-
Total Local Taxation Revenue	\$	-

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property		-
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property	\$	-

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$	-
Revenue Sharing - Other Taxes		-
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes	\$	-

See accompanying independent accountants' report on applying agreed-upon procedures.

BELLE CHASSE ACADEMY, INC.

Schedule 2

**Education Levels of Public School Staff
As of October 1, 2006**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	45	73%	4	100%		0%		
Master's Degree	13	21%			3	75%		
Master's Degree +30	2	3%			1	25%		
Specialist in Education	1	2%				0%		
Ph.D. or Ed.D.	1	2%				0%		
Total	62	100%	4	100%	4	100%		

See accompanying independent accountants' report on applying agreed-upon procedures.

BELLE CHASSE ACADEMY, INC.

Schedule 3

Number and Type of Public Schools
For the Year Ended June 30, 2007

Type	Number
Elementary: Type II Charter School	1
Middle/Jr. High	
Secondary	
Combination	
Total	1

See accompanying independent accountants' report on applying agreed-upon procedures.

BELLE CHASSE ACADEMY, INC.

Schedule 4

Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2006

	0 - 1 Yr.	2 - 3 Yrs.	4 - 10 Yrs.	11 - 14 Yrs.	15 - 19 Yrs.	20 - 24 Yrs.	25+ yrs.	Total
Assistant Principals			3					3
Principals			1					1
Classroom Teachers	8	10	23	4	13	4	4	66
Total	8	10	27	4	13	4	4	70

See accompanying independent accountants' report on applying agreed-upon procedures.

Public School Staff Data
For the Year Ended June 30, 2007

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Excluding Extra Compensation	35,698	
Average Classroom Teachers' Salary Including Extra Compensation		
Number of Teachers' Full-time Equivalents (FTEs) used in Computation of Average Salaries	126	

Note: Figures reported include all sources of funding (i/e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation.

See accompanying independent accountants' report on applying agreed-upon procedures.

Class Size Characteristics
As of October 2, 2006

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	13%	3	58%	14	29%	7		
Elementary Activity Classes								
Middle/Jr. High	62%	8	38%	5				
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students.

See accompanying independent accountants' report on applying agreed-upon procedures.

Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	3	4.0%	4	4.4%	4	4.0%	3	4.0%	2	2.2%	1	1.0%
Proficient	15	20.0%	16	17.8%	24	24.2%	14	18.7%	17	18.9%	25	25.3%
Basic	39	52.0%	49	54.4%	43	43.4%	43	57.3%	37	41.1%	43	43.4%
Approaching Basic	14	18.7%	12	13.3%	17	17.2%	14	18.7%	24	26.7%	14	14.1%
Unsatisfactory	4	5.3%	9	10.0%	11	11.1%	1	1.3%	10	11.1%	16	16.2%
Total	75	100.0%	90	100.0%	99	100.0%	75	100.0%	90	100.0%	99	100.0%

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	2.7%	0	0.0%	1	1.2%	0	0.0%	0	0.0%	0	0.0%
Proficient	11	15.1%	10	17.5%	18	21.4%	13	17.8%	6	10.5%	14	16.7%
Basic	38	52.1%	22	38.6%	26	31.0%	47	64.4%	31	54.4%	37	44.0%
Approaching Basic	17	23.3%	16	28.1%	29	34.5%	9	12.3%	14	24.6%	19	22.6%
Unsatisfactory	5	6.8%	9	15.8%	10	11.9%	4	5.5%	6	10.5%	14	16.7%
Total	73	100.0%	57	100.0%	84	100.0%	73	100.0%	57	100.0%	84	100.0%

See accompanying independent accountants' report on applying agreed-upon procedures.

The Graduate Exit Exam for the 21st Century
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Proficient												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Proficient												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

Note: This schedule does not apply.

See accompanying independent accountants' report on applying agreed-upon procedures.

BELLE CHASSE ACADEMY, INC.

Schedule 9

1 of 2

The IOWA/LEAP Tests

For the Year Ended June 30, 2007

IOWA Tests

	2005	2004
Test of Basic Skills (ITBS)		
Grade 3	59	59
Grade 5	57	59
Grade 6	49	45
Grade 7	52	52
Tests of Educational Development (ITED)		
Grade 9	N/A	N/A

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation.

Note: 2005 was the last year of IOWA testing. From 2006 onwards /LEAP has taken place.

See accompanying independent accountants' report on applying agreed-upon procedures.

The IOWA/LEAP Tests

For the Year Ended June 30, 2007

/ LEAP Tests

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2007		2006		2007		2006		2007		2006		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3																
Advanced	6	7.2%	1	1.5%	1	1.2%	2	3.0%	2	2.4%	1	1.5%	0	0.0%	3	4.5%
Proficient	24	28.9%	6	9.0%	22	26.5%	8	11.9%	10	12.0%	9	13.4%	15	18.1%	5	7.5%
Basic	35	42.2%	38	56.7%	45	54.2%	30	44.8%	51	61.4%	40	59.7%	48	57.8%	43	64.2%
Approaching	14	16.9%	18	26.9%	10	12.0%	21	31.3%	15	18.1%	15	22.4%	13	15.7%	13	19.4%
Unsatisfactor	4	4.8%	4	6.0%	5	6.0%	6	9.0%	5	6.0%	2	3.0%	7	8.4%	3	4.5%
Total	83	100.0%	67	100.0%	83	100.0%	67	100.0%	83	100.0%	67	100.0%	83	100.0%	67	100.0%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2007		2006		2007		2006		2007		2006		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5																
Advanced	2	2.0%	2	3.1%	2	2.0%	2	3.1%	1	1.0%	0	0.0%	1	1.0%	0	0.0%
Proficient	17	16.8%	11	17.2%	15	14.9%	10	15.6%	16	15.8%	15	23.4%	12	11.9%	7	10.9%
Basic	54	53.5%	31	48.4%	45	44.6%	33	51.5%	48	47.5%	26	40.6%	58	57.4%	37	57.8%
Approaching	21	20.8%	13	20.3%	19	18.8%	7	10.9%	29	28.7%	17	26.6%	21	20.8%	12	18.8%
Unsatisfactor	7	6.9%	7	10.9%	20	19.8%	12	18.8%	7	6.9%	6	9.4%	9	8.9%	8	12.5%
Total	101	100.0%	64	100.0%	101	100.0%	64	100.0%	101	100.0%	64	100.0%	101	100.0%	64	100.0%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2007		2006		2007		2006		2007		2006		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6																
Advanced	2	2.2%	1	1.4%	6	6.6%	1	1.4%	1	1.1%	1	1.4%	3	3.3%	0	0.0%
Proficient	17	18.7%	11	15.5%	13	14.3%	8	11.3%	13	14.3%	7	9.9%	17	18.7%	4	5.7%
Basic	46	50.5%	35	49.3%	37	40.7%	38	53.3%	38	41.8%	33	46.5%	40	44.0%	39	55.7%
Approaching	14	15.4%	15	21.1%	18	19.8%	11	15.3%	29	31.9%	22	31.0%	22	24.2%	15	21.4%
Unsatisfactor	12	13.2%	9	12.7%	17	18.7%	13	18.3%	10	11.0%	8	11.3%	9	9.9%	12	17.1%
Total	91	100.0%	71	100.0%	91	100.0%	71	100.0%	91	100.0%	71	100.0%	91	100.0%	70	100.0%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2007		2006		2007		2006		2007		2006		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7																
Advanced	2	2.6%	3	4.3%	3	3.9%	2	2.9%	0	0.0%	1	1.4%	0	0.0%	0	0.0%
Proficient	12	15.8%	11	15.9%	4	5.3%	3	4.3%	8	10.5%	7	10.1%	13	19.7%	9	13.0%
Basic	32	42.1%	33	47.8%	37	48.7%	42	60.9%	36	47.4%	37	53.6%	41	53.9%	49	71.0%
Approaching	25	32.9%	18	26.1%	18	23.7%	13	18.8%	21	27.6%	19	27.5%	17	22.4%	7	10.1%
Unsatisfactor	5	6.6%	4	5.8%	14	18.4%	9	13.0%	11	14.5%	5	7.2%	3	3.9%	4	5.8%
Total	76	100.0%	69	100.0%	76	100.0%	69	100.0%	76	100.0%	69	100.0%	76	100.0%	69	100.0%

See accompanying accountants' report on applying agreed-upon procedures.